

Exhibit A

Schedule of Claims Subject to Three Hundred Sixteenth Omnibus Objection

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ACEVEDO CONCEPCION, LOURDES ESTHER 894 AVE. MUÑOZ RIVERA SAN JUAN, PR 00927	155407	Commonwealth of Puerto Rico	503(b)(9)	\$3,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
2 ACEVEDO SEPULVEDA, MAGGIE ALTAVISTA CALLE 15 N12 PONCE, PR 00716	25273	Commonwealth of Puerto Rico	503(b)(9)	\$542,745.72*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
3 ACOSTA RIVERA, EDWIN HC -02 BOX 10903 LAJAS, PR 00667	13517	Commonwealth of Puerto Rico	503(b)(9)	\$200,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
4 ACOSTA VÉLEZ, STEVEN 1925 BLVD. LUIS A. FERRE URB. SAN ANTONIO PONCE, PR 00728	24709	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
5 AGOSTO SANTIAGO, GIL PO BOX 10163 SAN JUAN, PR 00908	15776	Commonwealth of Puerto Rico	503(b)(9)	\$23,910,997.80*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
6 ALBETORIO DIAZ, MARIA E COOP. JARD. DE SAN IGNACIO APT.1812-1 SAN JUAN, PR 00927	34661	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$331.38*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
7 ALDARONDO PEREZ, RAFAEL R. CALLE 42 SE #1183 URB. REPARTO METROPOLITANO SAN JUAN, PR 00921	66387	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
8 ALMONTES HERNANDEZ, CARLOS YARISA RULLÁN ALCOVER PO BOX 371265 CAYEY, PR 00737-1265	38005	Commonwealth of Puerto Rico	503(b)(9)	\$350,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
9 ALTRECHE ESPONDA, MERRY N 3951 AVE. MILITAR ISABELA, PR 00662	101178	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$22,000.00*	Commonwealth of Puerto Rico	Unsecured	\$22,000.00*
			Subtotal	\$22,000.00*		Subtotal	\$22,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
10 AMARO RODRIGUEZ, BENNY PO BOX 521 MAUNABO, PR 00707	45522	Commonwealth of Puerto Rico	503(b)(9)	\$958.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
11 AMARO RODRIGUEZ, BENNY O PO BOX 521 MAUNABO, PR 00707	54447	Commonwealth of Puerto Rico	503(b)(9)	\$252.34*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	\$252.34*
			Subtotal			Subtotal	\$252.34*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
12 ANASCO REFRIGERATION & ELECTRICAL CONTRACTOR EFRAIN COLON SANZ PO BOX 19564 SAN JUAN, PR 00910-1564	2298	Commonwealth of Puerto Rico	503(b)(9)	\$17,635.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13 ARIZMENDI CARDONA V ELA, NORMAN L SR. NORMAN L. ARIZMENDI CARDONA INSTITUCIÓN MÁXIMA SEGURIDAD SECCIÓN NARANJA A5-5011 3793 PONCE BY PASS PONCE, PR 00728-1504	5932	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
						Subtotal	\$30,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
14 ARRUFAT MARQUEZ, WILLIAM ALTURAS DED VILLA FONTANA CALLE 22 B18 CAROLINA, PR 00985	73780	Commonwealth of Puerto Rico	503(b)(9)	\$45,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$45,000.00*
						Subtotal	\$45,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
15 AYALA-CALDERON, ILEANA CALLE LOS PINOS #42 BUENA VISTA CAROLINA, PR 00985	40729	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$75,000.00*
						Subtotal	\$75,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
16 BARBOSA MORALES, CARLOS PO BOX 578 TOA BAJA, PR 00951	155365	Commonwealth of Puerto Rico	503(b)(9)	\$46,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$46,000.00
						Subtotal	\$46,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
17 BATLLE TORRES, ELSIE DEPARTAMENTO DE EDUCACION DE PUERTO RICO PO BOX 151 MAYAGUEZ, PR00681	77115	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
						Subtotal	\$25,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
18 BENITEZ DIAZ, OLGA L. 591 RIO HERRERA ALT HALTO NUEVO GURABO, PR 00778	124793	Commonwealth of Puerto Rico	503(b)(9)	\$63,222.53	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$63,222.53
						Subtotal	\$63,222.53
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
19 BERMUDEZ FIGUEROA, ANGEL URB CASTELLANA GARDENS N 3 CALLE 12 CAROLINA, PR 00983-1929	159295	Commonwealth of Puerto Rico	503(b)(9)	\$60,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
20 BESARES RIVERA, CARMEN L HC-4 BOX 5414 HUMACAO, PR 00791	19508	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$8,767.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
21 BEST RATE CAR LCDO. LUIS M. BARNECET VELEZ BUFETE BARNECET & ASOCIADOS A LA URB. SAN ANTONIO 1744 CALLE DONCELLA PONCE, PR 00728-1624	9629	Commonwealth of Puerto Rico	503(b)(9)	\$2,800,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
22 CABALLERO MAYSONET, MYRNA R. RR 1 BOX 11646 MANATI, PR 00674-9714	94679	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
23 CALDERON VEGA, CARLOS HC 23 BOX 6083 JUNCOS, PR 00777	153913	Commonwealth of Puerto Rico	503(b)(9)	\$19,277.63*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
24 CALZADA MILLAN, ONESIMO URB VILLA CAROLINA BLOQ 122 20 CALLE 63 CAROLINA, PR 00984	58761	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	Undetermined* \$50,000.00*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 \$50,000.00*
		Subtotal		\$50,000.00*	Subtotal		\$50,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
25 CALZADA MILLAN, ONESIMO VILLA CAROLINA 12220 CALLE 63 CAROLINA, PR 00985-5307	52740	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$600.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 \$600.00*
					Subtotal		\$600.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
26 CARO MORENO, CARELYN HC 8 BOX 25025 AGUADILLA, PR 00603	2379	Commonwealth of Puerto Rico	503(b)(9)	\$73,181.06*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 \$73,181.06*
					Subtotal		\$73,181.06*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
27 CARRION CASTRO, MARGARITA PO BOX 1982 CANOVANAS, PR 00729-1982	11731	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$55,839.06* \$18,612.94*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 \$74,452.00*
		Subtotal		\$74,452.00*	Subtotal		\$74,452.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
28 CASTRO HERNANDEZ, ANA T EXT. EL PRADO 1 CALLE LUIS PUMAREJO AGUADILLA, PR 00603	164472	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$67,222.32*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 \$67,222.32*
					Subtotal		\$67,222.32*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 CASTRO MARQUEZ, ELVIN 8316 LOOK OUT POINTE DR WINDERNERE, FL 34786	18251	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$125,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$125,000.00
Subtotal							
							\$125,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
30 CCR TRANSPORT CORP. PO BOX 1865 AVE D-2 M-97 CAROLINA, PR 00984-1865	4565	Commonwealth of Puerto Rico	503(b)(9)	\$52,175.79	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$52,175.79
					Subtotal		\$52,175.79
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
31 CEDENO RUIZ, MYRTHA PO BOX 937 SABANA GRANDE, PR 00637-0937	107410	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,000.00
					Subtotal		\$12,000.00
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
32 CLAUDIO LA SANTA, CARLOS GABRIEL URB. JARDINES DEL VALENCIANO S-24 C/ ORQUIDEAS JUNCOS, PR 00777	160906	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$41,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$41,000.00*
					Subtotal		\$41,000.00*
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
33 COLON FLORES, ELIEZER 21 CALLE EL PARAISO AIBONITO, PR 00705	7388	Commonwealth of Puerto Rico	503(b)(9)	\$116,774.47	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$116,774.47
					Subtotal		\$116,774.47
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
34 CONCEPCION OSORIO, MIRIAM A RAFAEL H MARCHAND RODRIGUEZ BANCO COOPERATIVO PLAZA 623 AVE PONCE DE LEON STE 502B SAN JUAN, PR 00917	89911	Commonwealth of Puerto Rico	503(b)(9)	\$1,500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
35 CONCEPCION PENA, NORMA I. URB. BARALT G19 CALLE PRINCIPAL HORMIGUEROS, PR 00738-3774	157312	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$30,000.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
36 CONSOLIDATED TELECOM OF PUERTO RICO,LLC D/B/A CONSO TEL OF PUERTO RICO,LLC RODRIGUEZ-MARXUACH, PSC P.O.BOX 16636 SAN JUAN, PR 00908-6636	26391	Commonwealth of Puerto Rico	503(b)(9)	\$5,812.50	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
37 CONSTRUCTORA FORTIS INC PO BOX 2125 OROCOVIS, PR 00720	16510	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$4,542,856.00*	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
38 CORDERO QUINONES, LUIS A PO BOX 9722 CAROLINA, PR 00988-9722	8263	Commonwealth of Puerto Rico	503(b)(9)	\$11,811.54*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
39 CORREA PEREZ, JOEL LCDA. ELENA MINET QUINTERO GARCÍA PO BOX 2288 MANATI, PR 00674-9998	5185	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
40 COTTO GARCIA, JUAN GABRIEL BUZON 1570 B.O JUAN SANCHEZ BAYAMON, PR00959	8448	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
41 COTTON SANTIAGO, IRMARIAM URB VILLA FONTANA PARK 5GG5 C/PARQUE SAN JOSE CAROLINA, PR 00983	2879	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$53,581.39	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
42 CUEVAS MATOS, LILIANA PO BOX 82 CANOVANAS, PR 00729-0082	78202	Commonwealth of Puerto Rico	503(b)(9)	\$6,800.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
43 CURBELO MUNIZ, JOSE A. BI 11 10 SANTA ELENA BAYAMON, PR00957	155882	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
44 DE GARRIGA, YAHAIRA URB BRISAS DEL LAUREL 1001 CLOS FLAMBOYANES COTO LAUREL, PR 00780	41802	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
45 DE LOS A MENDEZ, SUCN MARIA REPTO OLIVERAS 21 SATURNO CABO ROJO, PR 00623	19566	Commonwealth of Puerto Rico	503(b)(9)	\$1,170.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$11,700.00	Commonwealth of Puerto Rico	Unsecured	\$12,870.00
			Subtotal	\$12,870.00		Subtotal	\$12,870.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
46 DECLET BONET, ABIGAIL SIERRA BAYAMON 71 11 CALLE 59 BAYAMON, PR00961	21903	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$13,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$13,000.00
						Subtotal	\$13,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
47 DEL TORO AGRELOT, ANA M DIANA 806 DOS PINOS SAN JUAN, PR 00923	10970	Commonwealth of Puerto Rico	503(b)(9)	\$5,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$1,744.50	Commonwealth of Puerto Rico	Unsecured	\$6,744.50
			Subtotal	\$6,744.50		Subtotal	\$6,744.50
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
48 DIAZ CHAPMAN, SANDRA I 620 CALLE DESMERO CRUZ VILLA PRADES SAN JUAN, PR 00924	45153	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
						Subtotal	\$25,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
49 DIAZ MIRANDA, JESUS M. DS-5 43 RES. BAIROA CAGUAS, PR 00725	147802	Commonwealth of Puerto Rico	503(b)(9)	\$76,819.11	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$76,819.11
						Subtotal	\$76,819.11
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
50 DUEÑAS TRAILER RENTAL, INC. P.O. BOX 194859 SAN JUAN, PR 00919	45272	Commonwealth of Puerto Rico	Priority	\$17,871.00	Commonwealth of Puerto Rico	Priority	\$0.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
51 DUEÑAS TRAILERS RENTAL INC PO BOX 194859 SAN JUAN, PR 00919-4859	44534	Commonwealth of Puerto Rico	Priority	\$10,920.00	Commonwealth of Puerto Rico	Priority	\$0.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
52 DUEÑAS TRAILERS RENTAL, INC. PO BOX 194859 SAN JUAN, PR 00919	44529	Commonwealth of Puerto Rico	Priority	\$5,110.78	Commonwealth of Puerto Rico	Priority	\$0.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
53 DUEÑAS TRAILERS RENTAL, INC. PO BOX 194859 SAN JUAN, PR 00919	44531	Commonwealth of Puerto Rico	Priority	\$56,575.22	Commonwealth of Puerto Rico	Priority	\$0.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
54 DUEÑAS TRAILERS RENTAL, INC. P.O. BOX 194859 SAN JUAN, PR 00919	44532	Commonwealth of Puerto Rico	Priority	\$914.50	Commonwealth of Puerto Rico	Priority	\$0.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
55 DUEÑAS TRAILERS RENTAL, INC. P.O. BOX 194859 SAN JUAN, PR 00919-4859	44537	Commonwealth of Puerto Rico	Priority	\$64.00	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$64.00
					Subtotal		\$64.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
56 DUEÑAS TRAILERS RENTAL, INC. PO BOX 194859 SAN JUAN, PR 00919	44554	Commonwealth of Puerto Rico	Priority	\$3,750.00	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,750.00
					Subtotal		\$3,750.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
57 DUEÑAS TRAILERS RENTAL, INC. P.O. BOX 194859 SAN JUAN, PR 00919	44558	Commonwealth of Puerto Rico	Priority	\$693.00	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$693.00
					Subtotal		\$693.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
58 DUEÑAS TRAILERS RENTAL, INC. P.O. BOX 194859 SAN JUAN, PR 00919	44561	Commonwealth of Puerto Rico	Priority	\$15,935.00	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$15,935.00
					Subtotal		\$15,935.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
59 DUEÑAS TRAILERS RENTAL, INC. PO BOX 194859 SAN JUAN, PR 00919	45245	Commonwealth of Puerto Rico	Priority	\$4,998.80	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$4,998.80
					Subtotal		\$4,998.80
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
60 DUEÑAS TRAILERS RENTAL, INC. PO BOX 194859 SAN JUAN, PR 00919	49729	Commonwealth of Puerto Rico	Priority	\$3,348.00	Commonwealth of Puerto Rico	Priority	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,348.00
					Subtotal		\$3,348.00
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
61 EMPLEADOS CIVILES ORGANIZADOS - 1343 EMPLEADOS CIVILES JORGE MENDEZ COTTO 1056 APTO. 407 AVE. MUÑOZ RIVERA SAN JUAN, PR 00927	158815	Commonwealth of Puerto Rico	503(b)(9)	\$24,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$24,000,000.00*
					Subtotal		\$24,000,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
62 EMPLEADOS CIVILES ORGANIZADOS (ECO) MÉNDEZ COTTO, JORGE L. PO BOX 190684 SAN JUAN, PR 00919	10505	Commonwealth of Puerto Rico	503(b)(9)	\$33,000,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$33,000,000.00
					Subtotal		\$33,000,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
63 EMPRESAS FORTIS, INC. MARIA E RODRIGUEZ FIGUEROA PO BOX 2125 OROCOVIS, PR 00720	16519	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$1,229,321.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	\$1,229,321.00
					Subtotal		\$1,229,321.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
64 ERIC J RIVERA MATOS DBA ERIC TRANSPORT S HC 01 BOX 3854 SANTA ISABEL, PR 00757	23607	Commonwealth of Puerto Rico	503(b)(9)	\$83,030.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$83,030.00
					Subtotal		\$83,030.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
65 EVELYN FELICIANO (GENESIS ROMAN FELICIANO) CALLE ELIAS BARBOSA 40 COTO LAUREL, PR 00780	48770	Commonwealth of Puerto Rico	503(b)(9)	\$95,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$95,000.00*
					Subtotal		\$95,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
66 EV-LOP CORPORATION EDIFICIO DEL PARQUE 218 CALLE DEL PARQUE APT3A SAN JUAN, PR 00912	7397	Commonwealth of Puerto Rico	503(b)(9)	\$50,120.96	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$50,120.96
					Subtotal		\$50,120.96
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
67 FALU FEBRES, OLGA URB VILLAS DE LOIZA P 14 CALLE 16 CANOVANAS, PR 00729	8873	Commonwealth of Puerto Rico	503(b)(9)	\$22,289.47*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
				\$11,271.94*	Commonwealth of Puerto Rico	Unsecured	\$33,561.41*
				Subtotal	Subtotal		\$33,561.41*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
68 FALU FEBRES, OLGA URB VILLAS DE LOIZA P 14 CALLE 16 CANOVANAS, PR 00729	9861	Commonwealth of Puerto Rico	503(b)(9)	\$22,289.47	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
				\$11,271.94	Commonwealth of Puerto Rico	Unsecured	\$33,561.41
				Subtotal	Subtotal		\$33,561.41
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
69 FIGUEROA LUGO, MIGUEL E PO BOX 282 SABANA GRANDE, PR 00637	21722	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$68,061.56	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$68,061.56
					Subtotal		\$68,061.56
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
70 FLORES SILVA, LELIS Y. JARDINES DE CAPARRA CALLE 26 LL-11 BAYAMON, PR 00957	122941	Commonwealth of Puerto Rico	503(b)(9)	\$105,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$105,000.00*
					Subtotal		\$105,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
71 FONTAN RODRIGUEZ, WILBERT C 13 CALLE PRINCIPAL MOROVIS, PR 00687	21716	Commonwealth of Puerto Rico	503(b)(9)	\$13,800.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$13,800.00
					Subtotal		\$13,800.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
72 FRANCISCO DIAZ MASSO / BERMUDEZ, LONGO, DIAZ-MASSO, LLC PO BOX 192596 SAN JUAN, PR 00919	57965	Commonwealth of Puerto Rico	503(b)(9)	\$17,671.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
73 FRANCO TORRES, CARMEN M. URB. LIRIOS CALA 256 CALLE SAN AGUSTIN JUNCOS, PR 00777-8630	135466	Commonwealth of Puerto Rico	503(b)(9)	\$58,784.65	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
74 FUENTES APONTE, CLEMENTE RUBÉN BONILLA MARTÍNEZ PO BOX 2758 GUAYAMA, PR 00785-2758	38888	Commonwealth of Puerto Rico	503(b)(9)	\$51,966.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
75 FUENTES CRUZ, INES URB TOA ALTA HTS AB32 CALLE 29 TOA ALTA, PR 00953-4308	134822	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
76 FURSETH PEREZ, EUGENE A 552 9 VISTA VERDE AGUADILLA, PR 00603	166166	Commonwealth of Puerto Rico	503(b)(9)	\$21,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
77 GALARZA GONZALEZ, GUARIONEX HC 04 BOX 119023 YAUCO, PR 00698	34279	Commonwealth of Puerto Rico	503(b)(9)	\$71,665.62	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
78 GARCIA LOPERENA, ELISA M. CALLE LOS LOPERENA #96 MOCA, PR 00676-5023	103649	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,000.00*
					Subtotal		\$12,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
79 GARCIA LOPRERENA, ELISA M. 96 CALLE LOS LOPERENA MOCA, PR 00676-5023	86176	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,000.00*
					Subtotal		\$12,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
80 GARCIA MORALES, VICTOR RAFAEL URB LA PLANICIE CALLE 5 F 21 CAYEY, PR 00736	13329	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$56,253.87	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$56,253.87
					Subtotal		\$56,253.87
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
81 GARCIA, ELISA M. 96 CALLE LOS LOPERERRNA MOCA, PR 00676-5023	68719	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,000.00*
					Subtotal		\$12,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
82 GARRIGA DE JESUS, YAHAIRA URB BRISAS LAUREL 1001 CALLE LOS FLAMBOYANES COTTO LAUREL, PR 00780-2240	51278	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
					Subtotal		\$25,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
83 GERMAN TORRES BERRIOS & ASSOCIADOS HC 04 BOX 5775 BARRANQUITAS, PR 00794-9609	48747	Commonwealth of Puerto Rico	503(b)(9)	\$15,178.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$15,178.00
					Subtotal		\$15,178.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
84 GOMEZ JIMINEZ, MARIA URB VALLA ELNITA CALLEI G-12 FAJADO, PR 00738-4358	8950	Commonwealth of Puerto Rico	503(b)(9)	\$2,062.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$2,062.00*
					Subtotal		\$2,062.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
85 GOMEZ JIMINEZ, MARIA L URB. VILLA CLARITA CALLE1 G-12 FAJARDO, PR 00738-4358	8906	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$2,000.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
		Puerto Rico Highways and Transportation Authority	Secured	\$3,000.00	Puerto Rico Highways and Transportation Authority	Secured	\$0.00
			Subtotal	\$5,000.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$5,000.00
					Subtotal		\$5,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
86 GONZALEZ BADILLO, MARGARITA PO BOX 250105 AGUADILLA, PR 00604	166269	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$20,000.00
					Subtotal		\$20,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
87 GONZALEZ BURGOS, HIRAM PO BOX 107 AGUADA, PR 00602-0107	2300	Commonwealth of Puerto Rico	503(b)(9)	\$3,931.20	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,931.20
					Subtotal		\$3,931.20
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
88 GONZALEZ COLLAZO, LUIS E PO BOX 121 CEIBA, PR 00735	10670	Commonwealth of Puerto Rico	503(b)(9)	\$16,065.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$16,065.00
					Subtotal		\$16,065.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
89 GONZALEZ GONZALEZ, CARLOS HC 03 BOX 31051 AGUADA, PR 00602	6436	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$11,573.42	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$11,573.42
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
90 GONZALEZ GONZALEZ, JOSE M HC04 BOX 15173 CAROLINA, PR 00987	13888	Commonwealth of Puerto Rico	503(b)(9)	\$91,076.84*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$91,076.84*
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
91 GONZALEZ MARTINEZ, HECTOR HC 3 BOX 9498 SAN GERMAN, PR 00683-9741	1537	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$25,000.00
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
92 GONZALEZ MONTALVO, GABRIEL URB: LAS ALONDRAZ CALLE 1 CASA A-1 VILLALBA, PR 00766	49011	Commonwealth of Puerto Rico	503(b)(9)	\$71,398.08*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$71,398.08*
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
93 GUTIERREZ TORRES, LUZ COND AQUAPARQUE 1 COND AQUAPARQUE APT5A TOA BAJA, PR 00949-2635	30563	Commonwealth of Puerto Rico	503(b)(9)	\$53,069.55	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$53,069.55
Subtotal							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
94 HB AEQUI PLANI CSP. (ALFREDO HERRERA) URB. MONTERREY 1272 CALLE ANDES SAN JUAN, PR 00926-1416	174017	Commonwealth of Puerto Rico	503(b)(9)	\$34,513.67	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
95 HB ARQUI PLANI ALFREDO M. HERRERA WEHBE CALLE LOS ANDES #1272 URBANIZACION MONTERREY SAN JUAN, PR 00926-1416	16721	Commonwealth of Puerto Rico	503(b)(9)	\$34,513.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
96 HERNANDEZ GUTIERREZ, MARIANA 1607 AVE PONCE DE LEON APT 1803 SAN JUAN, PR 00909	3175	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$1,197.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
97 HERNÁNDEZ QUIJANO, JOSÉ APT 141844 ARECIBO, PR 00614	48714	Commonwealth of Puerto Rico	503(b)(9)	\$25,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
98 HERNANDEZ TORRES, ROSA T BO LA MALDONADO PO BOX 59 FLORIDA, PR 00650	16546	Commonwealth of Puerto Rico	503(b)(9)	\$55,792.22	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
99 HERNANDEZ, ROBERTO RODRIGUEZ CALLE 60 2120 URB. METROPOLIS CAROLINA, PR 00987	50148	Commonwealth of Puerto Rico	503(b)(9)	\$12,543.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
100 HERRERA BRAVO, DEBRA A. PO BOX 1224 ISABELA, PR 00662	154228	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
101 ISAAC CRUZ, SUHEIL VILLAS DE LOIZA AA 29 C/46A CANOVANAS, PR 00729	44996	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
102 JAUREGUI CASTRO, NORA Y1-15 CALLE VERSALLES URB PARK GARDENS SAN JUAN, PR 00926	56031	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$120,566.65*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
103 JESSICA RODRIGUEZ NUNEZ/ JEDIEL M. LAVIERA PO BOX 29322 SAN JUAN, PR 00929	12122	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
104 JESSICA RODRIGUEZ NUNEZ/ JESHUA A. DIAZ RODRIGUEZ PO BOX 29322 SAN JUAN, PR 00929	12439	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
					Subtotal		\$150,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
105 JIMENEZ VELEZ, GLENDALEE RR04 BOX 7491 CIDRA, PR 00739	44091	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$22,000.00*
					Subtotal		\$22,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
106 JOSE R. ARZON GONZALEZ, MARIBEL VIDAL VALDES P.O. BOX 6616 CAGUAS, PR 00726-6616	156293	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$2,000,000.00*	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
		Puerto Rico Highways and Transportation Authority	Secured	Undetermined*	Puerto Rico Highways and Transportation Authority	Secured	\$0.00
		Subtotal		\$2,000,000.00*	Puerto Rico Highways and Transportation Authority	Unsecured	\$2,000,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
107 KRESTON PR LLC PO BOX 193488 SAN JUAN, PR 00919-3488	10755	Commonwealth of Puerto Rico	503(b)(9)	\$1,018.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$9,917.25	Commonwealth of Puerto Rico	Unsecured	\$10,935.25
		Subtotal		\$10,935.25	Subtotal		\$10,935.25
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
108 LA ASOC DE ATLETISMO VETERANOS DE PR INC ILKA VIOLETA CARBO PO BOX 9785 SAN JUAN, PR 00908	25256	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$75,000.00
					Subtotal		\$75,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
109 LASANTA LASANTA, EDWIN PO BOX 122 LUQUILLO, PR 00773	12961	Commonwealth of Puerto Rico	503(b)(9)	\$290,488.64	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$290,488.64
					Subtotal		\$290,488.64
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
110 LEBRON PAGAN, BETTY URB HACIENDA AT25 CALLE 42 GUAYAMA, PR00784	24177	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$31,000.00*
					Subtotal		\$31,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
111 LEIDA PAGAN TORRES ON BEHALF OF THE PARTIES LISTED ON ATTACHMENT1 URB. SULTANA 67 ALHAMBRA ST. MAYAGUEZ, PR00680	10221	Commonwealth of Puerto Rico	503(b)(9)	\$89,259.44*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$1,469,259.44*
					Subtotal		\$1,469,259.44*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
112 LEON RODRIGUEZ, EDDIE 8 CALLE ANTONIO R BARCELO MAUNABO, PR 00707	15780	Commonwealth of Puerto Rico	503(b)(9)	\$23,910,997.80*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$23,910,997.80*
					Subtotal		\$23,910,997.80*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
113 LÓPEZ COTTO, MYRIAM LUIS M. BARNECET VÉLEZ URB SAN ANTONIO 1744 CALLE DONCELLA PONCE, PR 00728-1624	8929	Commonwealth of Puerto Rico	503(b)(9)	\$600,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$600,000.00*
					Subtotal		\$600,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
114 LOPEZ LOPEZ, CARLOS J HC02 BOX 8021 SALINAS, PR 00751	108486	Commonwealth of Puerto Rico	503(b)(9)	\$19,556.70	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$19,556.70
					Subtotal		\$19,556.70
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
115 LOPEZ RODRIGUEZ, ARLENE COND. LA FLORESTA NUM.1000 APTO. 651 CARR. 831 BAYAMON, PR00956	118887	Commonwealth of Puerto Rico	503(b)(9)	\$80,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$80,000.00*
					Subtotal		\$80,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
116 LUCENA SOTO, DIONISIO DEMANDANTE POR DERECHO PROPIO INSTITUCIÓN CORRECCIONAL GUERRERO 304 PO BOX 3999 AGUADILLA, PR 00603	106792	Commonwealth of Puerto Rico	503(b)(9)	\$2,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$2,000,000.00*
					Subtotal		\$2,000,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
117 LUCIANO CORREA, GILBERTO PO BOX 561747 GUAYANILLA, PR00656	2282	Commonwealth of Puerto Rico	503(b)(9)	\$14,133.60	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$14,133.60
					Subtotal		\$14,133.60
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
118 LUNA DE JESUS , MIGUEL A 500 AVE. NORFE APT.1405 VISTA DE MONTE CASINO TOA ALTA, PR00953	1858	Commonwealth of Puerto Rico	503(b)(9)	\$19,350.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$19,350.00
					Subtotal		\$19,350.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
119 MALDONADO, WANDA LCDO. LUIS BARNECET VÉLEZ URB. SAN ANTONIO 1744 CALLE DONCELLA PONCE, PR 00728-1624	9589	Commonwealth of Puerto Rico	503(b)(9)	\$80,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$80,000.00*
					Subtotal		\$80,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
120 MANFREDO PLICET, URSULA LCDO. ANDRES MONTAÑEZ COSS PO BOX 193501 SAN JUAN, PR 00919-3501	46759	Commonwealth of Puerto Rico	503(b)(9)	\$77,400.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
121 MANTILLA SIVERIO, NORMA 181 CALLE JOSE CHEITO CORCHADO ISABELA, PR 00662	141435	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$19,954.13*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
122 MARCIAL SANABRIA, LUIS PO BOX 479 ENSENADA, PR 00647	8550	Commonwealth of Puerto Rico	503(b)(9)	\$9,627.29*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
123 MARQUEZ DE JESUS, JESUS M. PO BOX 252 BO CACAO ALTO PATILLAS, PR00723	31197	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$76,104.99	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
124 MARTE RODRIGUEZ, RAMON URBANIZACION LAS FLORES CALLE KARIMAR #335 ISABELA, PR 00662-6610	72869	Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
125 MARTINEZ COLLAZO, ANGELA PO BOX 3056 JUNCOS, PR 00777	50533	Commonwealth of Puerto Rico	503(b)(9)	\$6,585.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$6,585.00
					Subtotal		\$6,585.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
126 MARTINEZ GOMEZ, ROSA URB. VALLE ALTO 2057 CALLE COLINAS PONCE, PR 00731	4391	Commonwealth of Puerto Rico	503(b)(9)	\$13,464.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$13,464.00*
					Subtotal		\$13,464.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
127 MARTINEZ MARQUEZ, LUIS A. LCDO. JOSÉ E. COLÓN RÍOS PO BOX 361182 SAN JUAN, PR 00936-1182	13613	Commonwealth of Puerto Rico	503(b)(9)	\$12,500.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,500.00
					Subtotal		\$12,500.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
128 MATTA RIVERA, CARLOS C URB METROPOLIS 2P31 CALLE 41 CAROLINA, PR 00987	15504	Commonwealth of Puerto Rico	503(b)(9)	\$16,372.52	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$16,372.52
					Subtotal		\$16,372.52
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
129 MELENDEZ DELANOY, MARIA L RR1 BOX 6771 GUAYAMA, PR 00784	25426	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$58,288.92*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$58,288.92*
					Subtotal		\$58,288.92*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
130 MELENDEZ FRAYUADA, EVA E PO BOX 361 CANOVONES, PR 00729	27339	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
					Subtotal		\$100,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
131 MELENDEZ PEREZ, JUAN A. LCDA. JOSEY A. RODRIGUEZ TORRES P.O. BOX 310121 MIAMI, FL 33231	168442	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$1,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
132 MIRANDA ORTIZ, ANGEL L. URB. BELLA VISTA D-20 CALLE 2 BAYAMON, PR00957	160197	Commonwealth of Puerto Rico	503(b)(9)	\$48,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
133 MOLINA VAZQUEZ, ANGEL R. RES LLORENS TORRES 29 APT 602 SAN JUAN, PR 00913-6816	107284	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$59,802.33	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
134 MONTALVO BONILLA, GERMAN VICTORIA HEIGHTS BAYAMON FF-1 CALLE 7 BAYAMON, PR00959	33665	Commonwealth of Puerto Rico	503(b)(9)	\$24,454.37*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
135 MONTALVO NIEVES, EDGARDO PO BOX 8926 BAYAMON, PR00960	65612	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
136 MONTAÑEZ ROSA, IVETTE Y OTROS LCDA. MELBA DEL C. RAMOS APONTE APARTADO945 SAN LORENZO, PR 00754	158619	Commonwealth of Puerto Rico	503(b)(9)	\$3,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
137 MONTERO NEGRON, JUAN J. PARCELAS AMALIA MARIN 5575 CALLE JULIO MEDINA PONCE, PR 00716	35000	Commonwealth of Puerto Rico	503(b)(9)	\$56,661.77	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
138 MORALES IRIZARRY, JOSE HC 01 BOX 8447 CABO ROJO, PR 00623	3072	Commonwealth of Puerto Rico	503(b)(9)	\$60,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
139 MORALES LOPEZ, DELIA PO BOX 9836 CAGUAS, PR 00726-9836	8693	Commonwealth of Puerto Rico	503(b)(9)	\$45,119.87	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
140 MORALES MORALES, MARGARITA LCDA. ALMA Y. DURAN NIEVES COND. ALTAGRACIA5C 262 CALLE URUGUAY SAN JUAN, PR 00917	9752	Commonwealth of Puerto Rico	503(b)(9)	\$7,500.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
141 MORALES ROSA, JOSE ANTONIO HC 63 BOX 3278 PATILLAS, PR00723	20867	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$78,865.63*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$78,865.63*
Subtotal							
\$78,865.63*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
142 MUNIZ CUMBA, MANUEL LCDO. FERNANDO SANTIAGO ORTIZ MANSIONES DE SAN MARTIN STE.17 SAN JUAN, PR 00924-4586	38256	Commonwealth of Puerto Rico	503(b)(9)	\$15,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
					Subtotal		\$15,000.00*
\$15,000.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
143 NAVARRO LUGO, ROBERTO VIGILANTE DEL DEPT RECURSOS NATURALES Y AMBIENTALES DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES SAN JOSE INDUSTRIAL PARK 1375 AVE PONCE DE LEON SAN JUAN, PR 00926	175780	Commonwealth of Puerto Rico	503(b)(9)	\$6,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$6,000.00*
					Subtotal		\$6,000.00*
\$6,000.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
144 NAVARRO MERCED, JOSELITO PO BOX 9776 CIDRA, PR 00739	55321	Commonwealth of Puerto Rico	503(b)(9)	\$107,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$107,000.00
					Subtotal		\$107,000.00
\$107,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
145 NEGRON ORTIZ, MILDRED HC 3 BOX 13662 CABO ROJO, PR 00623	5489	Commonwealth of Puerto Rico	503(b)(9)	\$63,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$63,000.00
					Subtotal		\$63,000.00
\$63,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
146 NEGRON ROMAN, HECTOR HC 15 BOX 15954 HUMACAO, PR 00791	11203	Commonwealth of Puerto Rico	503(b)(9)	\$13,300.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$13,300.00
					Subtotal		\$13,300.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
147 NIEVES GONZALEZ, LINA M. URB. CONSTANCIA #2613 BLVD. LUIS A FERRE PONCE, PR 00717	5628	Commonwealth of Puerto Rico	503(b)(9)	\$3,119.02	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,119.02
					Subtotal		\$3,119.02
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
148 NIEVES MORALES, CARMEN M. 130 CALLE GORRION CHALETS DE BAIROA CAGUAS, PR 00727	79915	Commonwealth of Puerto Rico	503(b)(9)	\$18,600.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
			Secured	\$3,000.00	Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		\$21,600.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
149 NUNEZ FOX, ANTONIO URB ROUND HILL 1204 CALLE AZUCENA TRUJILLO ALTO, PR00976	156303	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
			Unsecured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
					Subtotal		\$30,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
150 NUNEZ NIEVES, JOSE R. EDDIE LEON 8 ANTONIO BARCELO MAUNABO, PR 00707	15706	Commonwealth of Puerto Rico	503(b)(9)	\$23,910,997.80*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
			Unsecured	\$23,910,997.80*	Commonwealth of Puerto Rico	Unsecured	\$23,910,997.80*
					Subtotal		\$23,910,997.80*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
151 OJEDA MARTINEZ, NAYDA VILLAS DE LOIZA E-8 CALLE 2 CANOVANAS, PR 00729-4228	11729	Commonwealth of Puerto Rico	503(b)(9)	\$53,542.70*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
			Unsecured	\$21,556.27*	Commonwealth of Puerto Rico	Unsecured	\$75,098.97*
					Subtotal		\$75,098.97*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
152 ORTA FALU, CARMEN D JARDINES DE RIO GRANDE CA 527 CALLE 76 RIO GRANDE, PR 00745	29758	Commonwealth of Puerto Rico	503(b)(9)	\$27,285.41*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$13,095.13*		Commonwealth of Puerto Rico	Unsecured
		Subtotal		\$40,380.54*		Subtotal	\$40,380.54*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
153 ORTIZ SANTIAGO, SAMUEL HC 1 BOX 4336 AIBONITO, PR 00705	5390	Commonwealth of Puerto Rico	503(b)(9)	\$1,072.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured			Commonwealth of Puerto Rico	\$1,072.00*
		Subtotal				Subtotal	\$1,072.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
154 ORTIZ TORRES, LORENZO URB. SAN ANTONIO CALLE 1 A-12 COAMO, PR 00769	35590	Commonwealth of Puerto Rico	503(b)(9)	\$64,042.10*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured			Commonwealth of Puerto Rico	\$64,042.10*
		Subtotal				Subtotal	\$64,042.10*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
155 P.R. USED OIL COLLECTORS, INC OLIVERAS & ORTIZ LAW OFFICES PSC 171 AVE. CHARDÓN, SUITE 406 SAN JUAN, PR 00918-1722	19943	Commonwealth of Puerto Rico	Secured	\$1,274,423.88	Commonwealth of Puerto Rico	Secured	\$0.00
		Commonwealth of Puerto Rico	Unsecured			Commonwealth of Puerto Rico	\$1,274,423.88
		Subtotal				Subtotal	\$1,274,423.88
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
156 PACHECO GONZALEZ, LISANDRA EH 13 CALLE PINO NORTE SANTA JUANITA BAYAMON, PR 00956	5484	Commonwealth of Puerto Rico	503(b)(9)	\$16,416.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured			Commonwealth of Puerto Rico	\$16,416.00*
		Subtotal				Subtotal	\$16,416.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
157 PACHECO MARTINEZ, NORMA J PO BOX 767 HORMIGUEROS, PR 00660	153793	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured			Commonwealth of Puerto Rico	\$25,000.00
		Subtotal				Subtotal	\$25,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
158 PEÑA RODRIGUEZ, KEILA URB SANTA MARIA M15 CALLE SANTA ANA TOA BAJA, PR 00949	35690	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
					Subtotal		\$150,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
159 PEREZ APONTE, LUIS A PO BOX 3306 ARECIBO, PR 00612	56727	Commonwealth of Puerto Rico	503(b)(9)	\$34,100.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$34,100.00*
					Subtotal		\$34,100.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
160 PEREZ DE JESUS, MARCELINO HC 02 BOX 13196 AGUAS BUENAS, PR 00703	82791	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
					Subtotal		\$20,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
161 PEREZ FIGUEROA, ALMA E PARC LA DOLORES 224 CALLE ARGENTINA RIO GRANDE, PR 00745-2309	11743	Commonwealth of Puerto Rico	503(b)(9)	\$14,548.42	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$23,478.24
					Subtotal		\$23,478.24
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
162 PEREZ PEREZ, WANDA I 4235 CALLE JOSEFA CORTES LOPEZ ISABELA, PR 00662-2303	161024	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$14,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,000.00*
					Subtotal		\$14,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
163 PROSOL-UTIER (PROGRAMA DE SOLIDARIDAD DE LA UTIER)-CAP. AUTORIDAD DE CARRETERAS Y TRANSPORTE GREENAWAY, JUAN JACOB PO BOX 9063 SAN JUAN, PR 00908	65706	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$8,400,578.00*	Puerto Rico Highways and Transportation Authority Puerto Rico Highways and Transportation Authority	503(b)(9) Unsecured Subtotal	\$0.00 \$8,400,578.00* \$8,400,578.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
164 QUALITY CONSTRUCTION SERVICES II, LLC AM TOWER PISO 2 CALLE DEL PARQUE 207 SANTURCE, PR 00912	2574	Commonwealth of Puerto Rico	503(b)(9)	\$186,255.00*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$0.00 \$186,255.00* \$186,255.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
165 QUALITY CONSTRUCTION SERVICES II, LLC AM TOWER PISO 2 CALLE DEL PARQUE 207 SANTURCE, PR 00912	9386	Commonwealth of Puerto Rico	503(b)(9)	\$1,089,860.34*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$0.00 \$1,089,860.34* \$1,089,860.34*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
166 QUIÑONES MATOS, MARLAIN CALLE 31 AU-10 URB. TERESITA BAYAMON, PR 00961	58453	Commonwealth of Puerto Rico	503(b)(9)	\$65,376.00*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$0.00 \$65,376.00* \$65,376.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
167 QUINTANA AGOSTO, CLARIBEL PO BOX 275 LAS PIEDRAS, PR 00771	88589	Commonwealth of Puerto Rico	503(b)(9)	\$62,437.34	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$0.00 \$62,437.34 \$62,437.34
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
168 RAFAEL ROIG Y ASOC ING GERENTES CONST CS INGENIEROS GERENTES DE CONST.CSP AVENIDA WISTON CHURCHILL MSC 538 SAN JUAN, PR 00926-6023	15491	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$8,579.25 \$31,016.75 \$39,596.00	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured Subtotal	\$0.00 \$39,596.00 \$39,596.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
169 RAMIREZ GONZALEZ, CARMEN LEYDA HC 3 BOX 41439 CAGUAS, PR 00725-9743	173278	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,969.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$25,969.00
						Subtotal	\$25,969.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
170 RAMIREZ RODRIGUEZ, WILFREDO HC 03 BOX 41439 CAGUAS, PR 00725	173277	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$72,000.00
						Subtotal	\$72,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
171 RAMOS FLORES, JOSE A. F-18 CALLE 1 URB. VILLAS DE GURABO GURABO, PR 00778	154340	Commonwealth of Puerto Rico	503(b)(9)	\$58,408.42	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$58,408.42
						Subtotal	\$58,408.42
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
172 RAMOS ORTIZ, JAVIER BO BOTIJAS #1 RR-1 BOX 14175 OROCOVIS, PR 00720	29245	Commonwealth of Puerto Rico	503(b)(9)	\$31,600.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$31,600.00*
						Subtotal	\$31,600.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
173 RAMOS SANCHEZ, EMILY LAS PIEDRAS #8136 QUEBRADILLAS, PR 00678	50455	Commonwealth of Puerto Rico	503(b)(9)	\$500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$500,000.00*
					Subtotal		\$500,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
174 RE EVOLUCION INC PO BOX 206 ARROYO, PR 00714	157305	Commonwealth of Puerto Rico	503(b)(9)	\$23,600.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
				\$500.00*	Commonwealth of Puerto Rico	Unsecured	\$24,100.00*
				Subtotal	Subtotal		\$24,100.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
175 REYES RODRIGUEZ, FREDESVINDA HC 1 BOX 3946 LAS PALMAS UTUADO, PR 00641	1980	Commonwealth of Puerto Rico	503(b)(9)	\$18,576.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$18,576.00
					Subtotal		\$18,576.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
176 RIVERA BAEZ, EDGARDO HC 74 BOX 28816 CAYEY, PR00736	15357	Commonwealth of Puerto Rico	503(b)(9)	\$6,744.25	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$6,744.25
					Subtotal		\$6,744.25
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
177 RIVERA CHEVERES, CARMEN S BOX 101 BARRANQUITAS, PR 00794	152900	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
				\$25,000.00*	Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
				Subtotal	Subtotal		\$25,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
178 RIVERA CHEVRES, BRISEIDA HC 73 BOX 4463 NARANJITO, PR 00719	129940	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$70,000.00*
					Subtotal		\$70,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
179 RIVERA CLEMENTE, FELIX HC 1 BOX 9045 LOIZA, PR 00772	7490	Commonwealth of Puerto Rico	503(b)(9)	\$18,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$18,000.00*
					Subtotal		\$18,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
180 RIVERA HERNANDEZ, GRACIELA PO BOX 236 BO ANONES CARR 4406 LAS MARIAS, PR 00670	27632	Commonwealth of Puerto Rico	Secured	\$200.00	Commonwealth of Puerto Rico	Secured	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$200.00
					Subtotal		\$200.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
181 RIVERA MALDONADO, EMILY M BUZON 205R ARECIBO, PR 00612-5322	167206	Commonwealth of Puerto Rico	503(b)(9)	\$6,744.25	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$6,744.25
					Subtotal		\$6,744.25
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
182 RIVERA MARCANO, GLORIA L. C/14 A BLOQUE O-789 ALTURAS DE RIO GRANDE RIO GRANDE, PR 00745	5234	Commonwealth of Puerto Rico	503(b)(9)	\$4,712.44*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$4,712.44*
					Subtotal		\$4,712.44*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
183 RIVERA MOLINA, DAMARY HC 73 BOX 4379 NARANJITO, PR 00719	163433	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,546.82	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$31,546.82
					Subtotal		\$31,546.82
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
184 RIVERA MOLINA, DAMARY HC 73 BOX 4379 NARANJITO, PR 00719	163514	Commonwealth of Puerto Rico	503(b)(9)	\$11,366.40	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$11,366.40
					Subtotal		\$11,366.40
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
185 RIVERA MOLINA, MAYRA YASMIN BRISAS TROPICAL 1149 CALLE CAOBA QUEBRADILLAS, PR 00678	138981	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
186 RIVERA NEGRON, XAVIER A BDA LAS MONJAS 107 C PEPE DIAZ SAN JUAN, PR 00917	120772	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
187 RIVERA ORTIZ, HAYBED HC-63 BOX 3614 PATILLAS, PR00723	125934	Commonwealth of Puerto Rico	503(b)(9)	\$90,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
188 RIVERA SANTANA, JOSE OMAR LCDO. CARLOS BELTRAN MELENDEZ PO BOX 6478 BAYAMON, PR00960	3418	Commonwealth of Puerto Rico	503(b)(9)	\$24,315.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
189 RIVERA VIERA, ELIZABETH 3124 URB VILLAS DEL COQUI AGUIRRE, PR 00704	5693	Commonwealth of Puerto Rico	503(b)(9)	\$8,664.85	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
190 ROBLES RODRIGUEZ, CARLOS LUIS BO LOS CROABAS CARR 987 HC67 BOX 21591 FAJARDO, PR 00738	170820	Commonwealth of Puerto Rico	503(b)(9)	\$13,800.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
191 ROBLES RODRIGUEZ, RODOLFO HC 67 BOX 21591 BO LAS CROABAS CARR 987 FAJARDO, PR 00738-9499	170834	Commonwealth of Puerto Rico	503(b)(9)	\$16,200.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$16,200.00
					Subtotal		\$16,200.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
192 RODRIGUEZ BERNACET, ANGEL G URB REPTO METROPOLITANO SE 985 CALLE 11 SAN JUAN, PR 00921	65479	Commonwealth of Puerto Rico	503(b)(9)	\$25,644.30	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$25,644.30
					Subtotal		\$25,644.30
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
193 RODRIGUEZ CASILLA, ARSENIO 165 DIEGO ZALDUANDO FAJARDO, PR 00738	162257	Commonwealth of Puerto Rico	503(b)(9)	\$23,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$23,000.00*
					Subtotal		\$23,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
194 RODRIGUEZ DENIS, ERIK SEGUNDA SECCION VILLA DEL REY CALLE BONAPARTE B-15 CAGUAS, PR 00725	132845	Commonwealth of Puerto Rico	503(b)(9)	\$46,864.19*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$46,864.19*
					Subtotal		\$46,864.19*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
195 RODRIGUEZ FLORES, ANGELA URB RIO GRANDE EST C20 CALLE 4 RIO GRANDE, PR 00745-5001	11693	Commonwealth of Puerto Rico	503(b)(9)	\$8,570.15	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$15,426.98
					Subtotal		\$15,426.98
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
196 RODRIGUEZ FUENTES, NILDA ALTURAS DE RIO GRANDE K481 CALLE 10 RIO GRANDE, PR 00745-3334	29278	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$9,979.07*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$17,277.43*
					Subtotal		\$17,277.43*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
197 RODRIGUEZ HERNANDEZ , MARIA L. BARRIAADA ISLA VERDE A-27 COAMO, PR 00769	6338	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
198 RODRIGUEZ HERNANDEZ, EDWIN P.O. BOX 1131 JUNCOS, PR 00777	152199	Commonwealth of Puerto Rico	503(b)(9)	\$65,539.30*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
199 RODRIGUEZ HERNANDEZ, MARIA L. BARRIAADA ISLA VERDE A-27 COAMO, PR 00769	27874	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
200 RODRIGUEZ MALDONADO, IVETTE M. CIUDAD JARDIN BOX 290 CANÓVANAS, PR 00729	93430	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
201 RODRIGUEZ MASSARI, RUTH AND SUCNI 1330 PASEO DURAZNO LEVITTOWN, PR 00949	6212	Commonwealth of Puerto Rico	Secured	\$630.42	Commonwealth of Puerto Rico	Secured	\$0.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
202 RODRIGUEZ NIEVES, JOSE R 591 RIO HELLERA URB ALTURAS DE HATO NUEVO GURABO, PR 00778	134890	Commonwealth of Puerto Rico	503(b)(9)	\$60,950.97	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
203 RODRÍGUEZ NÚÑEZ, JESSICA PO BOX 29322 SAN JUAN, PR 00929	28239	Commonwealth of Puerto Rico	503(b)(9)	\$1,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
204 RODRIGUEZ PEREZ, NANCY HACIENDA DEL RIO 136 CALLE CARABALI COANO, PR 00769	22045	Commonwealth of Puerto Rico	503(b)(9)	\$13,800.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
205 RODRIGUEZ REYES, MARANGELY PO BOX 141765 ARECIBO, PR 00614-1765	18320	Commonwealth of Puerto Rico	503(b)(9)	\$2,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
206 RODRIGUEZ REYES, MARANGELY COND. CAPITOLIO PLAZA 100 C/MUELLE APTO 1907 SAN JUAN, PR 00901	19704	Commonwealth of Puerto Rico	503(b)(9)	\$25,114.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
207 RODRIGUEZ SERRANO, YOLANDA PO BOX 9356 ARECIBO, PR 00613	33594	Commonwealth of Puerto Rico	503(b)(9)	\$28,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
208 ROJAS CORREA, SOPHYA PO BOX 7005 CAGUAS, PR 00726	35977	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
209 ROMAN DE JESUS, ALEXANDER HC 50 BOX 40362 SAN LORENZO, PR 00754	137756	Commonwealth of Puerto Rico	503(b)(9)	\$53,016.27	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
210 ROMAN LOPEZ, ADA MARITZA VOLCAN ARENAS 283 CARR 871 BAYAMON, PR00961	54820	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$8,700.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
211 ROMAN MIRANDA, HERIBERTO URB. IRLANDA HEIGHTS FK 47 CALLE SIRIO BAYAMON, PR00956	63287	Commonwealth of Puerto Rico	503(b)(9)	\$48,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
212 ROSA COLON, ALFREDO 312 EMILIO CASTELAR SAN JUAN, PR 00912	44668	Commonwealth of Puerto Rico	503(b)(9)	\$50,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
213 ROSA ROBLEDO, JUAN 10907 REY FERNANDO RIO GRANDE, PR 00745	8604	Commonwealth of Puerto Rico	503(b)(9)	\$16,551.40	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$16,551.40
					Subtotal		\$16,551.40
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
214 ROSADO ORTIZ, ANA L. HC-09 BOX 3807 SABANA GRANDE, PR 00637	110935	Commonwealth of Puerto Rico	503(b)(9)	\$18,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$18,000.00*
					Subtotal		\$18,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
215 ROSADO QUINONES, RAMON ALTURAS DE MAYAGUEZ 3417 CALLE MONTOSO MAYAGUEZ, PR00680	13910	Commonwealth of Puerto Rico	503(b)(9)	\$114,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$114,000.00*
					Subtotal		\$114,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
216 ROSARIO TORRES, IRMA PO BOX 253 BARRANQUITAS, PR 00794	71972	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
					Subtotal		\$150,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
217 RUBE ENTERTAINMENT, INC ÁNGEL E. GONZÁLEZ ORTIZ BANCO COOPERATIVO PLAZA 623 AVE. PONCE DE LEÓN STE. 605-B SAN JUAN, PR 00917-4820	14028	Commonwealth of Puerto Rico	503(b)(9)	\$18,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$18,000.00*
					Subtotal		\$18,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
218 RUIZ MEDINA, ARNALDO Z-29 CALLE 25 CAGUAS, PR 00725	9685	Commonwealth of Puerto Rico	503(b)(9)	\$9,627.29	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$9,627.29
					Subtotal		\$9,627.29
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
219 RUIZ MORALES, MARIA T. SECTOR PABON 93 CALLE PEDRO PABON MOROVIS, PR 00687	147169	Commonwealth of Puerto Rico	503(b)(9)	\$250,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$250,000.00*
					Subtotal		\$250,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
220 RX TRADING CORPORATION PO BOX 10119 PONCE, PR 00732-0119	26012	Commonwealth of Puerto Rico	503(b)(9)	\$227,275.27*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$227,275.27*
					Subtotal		\$227,275.27*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
221 SAN ANTONIO SOLER, AMILCAR PO BOX 1757 SABANA SECA, PR 00952	125047	Commonwealth of Puerto Rico	503(b)(9)	\$29,789.20	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$29,789.20
					Subtotal		\$29,789.20
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
222 SANCHEZ ACABA, ANGEL URB. LAS LOMAS CALLE 22 SO #1667 SAN JUAN, PR 00921	5246	Commonwealth of Puerto Rico	503(b)(9)	\$11,341.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$11,341.00
					Subtotal		\$11,341.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
223 SANCHEZ CARRION, ANDRES PO BOX 21039 SAN JUAN, PR 00928-1039	49634	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$13,350.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	\$13,350.00
					Subtotal		\$13,350.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
224 SANCHEZ ORTIZ, NORMA IRIS LCDO. EDGARDO SANTIAGO LLORENS 1925 BLV. LUIS A. FERRE SAN ANTONIO PONCE, PR 00728-1815	37151	Commonwealth of Puerto Rico	503(b)(9)	\$500,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$500,000.00
					Subtotal		\$500,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
225 SÁNCHEZ ORTIZ, NORMA IRIS EDGARDO SANTIAGO LLORENS 1925 BLVD. LUIS A. FERRÉ URB. SAN ANTONIO PONCE, PR 00728	28504	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$500,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
226 SANCHEZ RESTO, EDWIN G. HC 55 BOX 8216 CEIBA, PR 00735	146316	Commonwealth of Puerto Rico	503(b)(9)	\$47,896.21*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
227 SANTANA ESTRADA , CARLOS A. 2K-21 C/18 TERRAZAS DEL TOA TOA ALTA, PR00953	58664	Commonwealth of Puerto Rico	503(b)(9)	\$30,680.35*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
228 SANTIAGO MALDONADO, ARQUIMIDES BOX 560979 GUAYANILLA, PR00656	15465	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$44,556.73*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
229 SANTIAGO PRATTS, CARLOS GUILLERMO MOJICA MALDONADO 894 AVE. MUÑOZ RIVERA, STE.210 SAN JUAN, PR 00927	165465	Commonwealth of Puerto Rico	503(b)(9)	\$422,388.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
230 SANTIAGO SANTIAGO, EDGARDO L HC 04 BOX 12608 YAUCO, PR 00698	5594	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
					Subtotal		\$20,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
231 SANTIAGO SANTIAGO, LUIS URB. RIVERSIDE B-1 CALLE 1 PENUELAS, PR 00624	55788	Commonwealth of Puerto Rico	503(b)(9)	\$31,515.12*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$31,515.12*
					Subtotal		\$31,515.12*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
232 SANTIAGO TORRES, WILLIAM VILLA DEL CARMEN, 4338 AVE CONSTANCIA PONCE, PR 00716-2143	22662	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$19,409.54*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$19,409.54*
					Subtotal		\$19,409.54*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
233 SEGARRA GUZMAN, JOSE J. 5 E-2 URB. SAN MARTIN JUANA DIAZ, PR 00795	126899	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$20,000.00
					Subtotal		\$20,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
234 SIERRA GARCIA, LUIS A URB BAIROA PARK 2H 53 VICENTE MUÑOZ CAGUAS, PR 00727	2631	Commonwealth of Puerto Rico	503(b)(9)	\$9,168.75	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$9,168.75
					Subtotal		\$9,168.75
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
235 SOLA ORELLANO, JOSE V. URB. VALLE TOLIMA MYRNA VAZQUEZ I2 CAGUAS, PR 00727	117459	Commonwealth of Puerto Rico	503(b)(9)	\$11,301,625.50*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$11,301,625.50*
					Subtotal		\$11,301,625.50*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
236 SOTO ECHEVERRIA, ARNOLD AK-32 CALLE 5 EXT. VILLA RICA BAYAMON, PR 00959	132990	Commonwealth of Puerto Rico	503(b)(9)	\$6,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
237 TAVERAS SANCHEZ, VICTOR CALLE 19 Q #40 VILLAS DE LOIZA CANOVANAS, PR 00729	50392	Commonwealth of Puerto Rico	503(b)(9)	\$3,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
238 TOLEDO MENDEZ, FRANCISCO J 205 CALLE BETANCES CAMUY, PR 00627	37738	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
239 TOLEDO TORRES, JULYSBETTE D. PO BOX 1989 HATILLO, PR 00659	65152	Commonwealth of Puerto Rico	503(b)(9)	\$1,500.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
240 TORRES GONZALEZ, JOSE O. E-27 ABACOA PARQUE LAS HACIENDAS CAGUAS, PR 00725	13968	Commonwealth of Puerto Rico	503(b)(9)	\$26,215.14*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
241 TORRES GONZALEZ, JOSE O. E-27 CALLE ABACOA CAGUAS, PR 00725	14421	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$26,215.14	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
242 TORRES NAVARRO , DANIEL PO BOX 988 JAYUYA, PR00664	76185	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
					Subtotal		\$20,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
243 TORRES POZZI, ZENAIDA ALTS DE UTUADO 817 CALLE RIO CRISTAL UTUADO, PR 00641-3046	34618	Commonwealth of Puerto Rico	503(b)(9)	\$4,478.81	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$4,478.81
					Subtotal		\$4,478.81
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
244 TORRES RIVERA, JUAN C 125 GOVENOR ST EAST HARFORD, CT 06108	15422	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$30,000.00
					Subtotal		\$30,000.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
245 TORRES ROSA, MELVIN URB. VALLE BELLO CHALETS A5 CALLE 1 BAYAMON, PR 00956	94739	Commonwealth of Puerto Rico	503(b)(9)	\$380,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$380,000.00*
					Subtotal		\$380,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
246 TORRES TORRES, ANA EXT.SAN JOSE III CALLE 13 CC-3 BUZON 405 SABANA GRANDE, PR 00637	116220	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$12,000.00*
					Subtotal		\$12,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
247 UNIVERSAL CARE CORPORATION PO BOX 1051 SABANA SECA, PR 00952-1051	14706	Commonwealth of Puerto Rico	Secured	\$1,558.13	Commonwealth of Puerto Rico	Secured	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$1,558.13
					Subtotal		\$1,558.13
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
248 VALCARCEL MARQUEZ, CARMEN M. CALLE 2 C-104 ALTURASDE RIO GRANDE RIO GRANDE, PR 00745	166994	Commonwealth of Puerto Rico	503(b)(9)	\$57,120.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
249 VALENTIN ALERS, ISRAEL 24 VILLAS DE ENSENAT MIRADERO MAYAGUEZ, PR00682-7524	161538	Commonwealth of Puerto Rico	503(b)(9)	\$49,500.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
250 VALENTIN RODRIGUEZ, DANIEL HC 8 BOX 25025 AGUADILLA, PR 00603-9655	4017	Commonwealth of Puerto Rico	503(b)(9)	\$148,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
251 VALLADARES NATAL, RICARDO 22430 D-25 CALLE SAN ANDRES JUANA DIAZ, PR 00795-8910	129118	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$13,329.22*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
252 VARGAS PEREZ, CARMEN 428 CARR #12 ISABELA, PR 00662-6042	107201	Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
253 VAZQUEZ CALDAS, AIRLYN E. HC-03 BOX 31051 AGUADA, PR 00602	6398	Commonwealth of Puerto Rico	503(b)(9)	\$4,860.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
254 VAZQUEZ VEGA, GLORIA AA X-23 JARDINES ARROYO ARROYO, PR 00714	123348	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
255 VEGA DIAZ, JORGE J PO BOX 1761 SAN LORENZO, PR 00754	8052	Commonwealth of Puerto Rico	503(b)(9)	\$11,394.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
256 VEGA GARCIA, MARIBEL W 24 C/O ROSA JARDINES DE BORINGUEN CAROLINA, PR 00985	24919	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$17,953.23*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
257 VELAZQUEZ CRUZ, MARILYN PO BOX 1840 LAS PIEDRAS, PR 00771-1840	43704	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$24,500.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
258 VELAZQUEZ HERNANDEZ, HERIBERTO APARTADO BOX627 ARROYO, PR 00714	20726	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$40,149.93*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
259 VELEZ BURGOS, JOSE A 2 E-2 CALLE 4 URB. VISTA DE CONVENTO FAJARDO, PR 00738	7423	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$16,031.69	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
260 VELEZ JIMENEZ, ADA E. HC 2 BOX 5262 COMERIO, PR 00782	106852	Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
261 VERA ROLDAN, LOURDES 310 PASSAIC AVE APT315 HARRISON, NJ 07029	173488	Commonwealth of Puerto Rico	503(b)(9)	\$85,750.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
262 VERA ROLDAN, LOURDES 310 PASSAIC AVE APT315 HARRISON, NJ 07029	178996	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$113,750.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
<hr/>							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
263 VIENA RODRIGUEZ, MITZY PO BOX 712 LAS PIEDNAS, PR 00771	49656	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.80*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
264 WILLIAMS, CARLA 234 WESTBROOK DRIVE CLIFTON HEIGHTS, PA 19018	16135	Commonwealth of Puerto Rico	Secured	\$110.00	Commonwealth of Puerto Rico	Secured	\$0.00
Reason: The claimant failed to provide prima facie evidence to support a secured claim.							
265 WORLDNET TELECOMMUNICATIONS MARIA VIRELLA CIM, 90 CARRETERA 165, SUITES 201-202 GUAYNABO, PR 00968	105179	Commonwealth of Puerto Rico	503(b)(9)	\$3,138.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
266 YEJO VEGA, VILMA VIA GEORGIA 4JN18 VILLA FONTANA CAROLINA, PR 00983	30534	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
267 ZARAGOZA FERNÁNDEZ, CARLOS J CARLOS J. ZARAGOZA FERNÁNDEZ (EX-CONFINADO POR DERECHO PROPIO) CARLOS J. ZARAGOZA FERNÁNDEZ (EX-CONFINADO POR DERECHO PROPIO) RR 03 BOX 10798 TOA ALTA, PR00953-6441	5429	Commonwealth of Puerto Rico	503(b)(9)	\$250,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Sixteenth Omnibus Objection
Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
268 ZAYAS CORREA, JOSE MELBA RAMOS PO BOX 945 SAN LORENZO, PR 00754	160459	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$125,000.00*	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	\$125,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
269 ZAYAS SANTIAGO, JENNIFER URB ALTURAS DE COAMO CALLE CALIZA 113 COAMO, PR 00769	152183	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$4,168.00	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	\$4,168.00
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
TOTAL				\$ 212,070,820.29*	TOTAL		\$ 212,070,820.29*